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What is Transient Room Tax?

Transient room tax (TRT) can be imposed by a county, city or town to rent temporary lodging for stays of less than 30 consecutive days at:

- Hotels
- Motels
- Inns
- Trailer courts
- Campgrounds
- Tourist homes
- Similar accommodations

TRT is charged in addition to sales and other applicable taxes. However, it doesn't apply to charges for admission to:

- Exercise facilities
- Dry cleaning services
- Safety deposit box rentals
- Telephone charges
- Vending machines sales
- Video/movie charges
- Rooms not used for lodging (meeting and convention rooms, etc.)

See online [Sales & Use Tax Workshop](#) for more information on all TRT and lodging accommodations.

Reporting and Paying Transient Room Tax

Some counties, cities, and towns used to collect these taxes directly. Starting July 1, 2011, these taxes are collected by the Utah State Tax Commission. See [Tax Bulletin 7-11](#) for details.

TRT is reported and paid on form [TC-62T, Transient Room Tax Return](#). (See *Utah Code Section 59-12-302*.)

Exemptions

To qualify for the lodging-related sales tax exemption, purchases must be:

- Used for an essential government function; and
- Paid directly by the government agency

Note: Purchases are not *paid directly* if the employee pays with their own funds (even if the money is reimbursed).

These exemptions on purchases made July 1, 2011 or later are given by refund, except for purchases by:

- Foreign diplomats with a U.S. issued tax exemption card
- Federal government agencies, and
- Religious and charitable organizations:
- Buying \$1,000 or
- That have a contract with the lodging provider (see Utah Code §59-12-104.1)

These groups may get the exemption at the point of sale when they give the seller an exemption certificate (TC-721 or TC-721G) or other acceptable exemption documentation (see [Publication 56, Utah](#)

[Sales Tax Information for Lodging Providers](#)

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Exemption Refund Process

If you are a Utah State or local government agency, you must first apply for a sales tax exemption number by completing form [TC-160G, Sales Tax Exemption Number Application for Government Agencies](#).

Once you have been approved, you will receive a coupon booklet with 12 coupons and an address *Change* form (sent upon approval and annually each January).

You may claim refunds each month or wait until you have paid sales tax for several months. However, you must claim your refund within 3 years from the date you paid the sales tax. We must deny claims filed after 3 years.

Remember these guidelines when submitting your coupon:

- Complete and send original coupons.
- Use the coupon for the correct tax period. (The *Tax Period* is the month you send your refund request; not the month you paid the sales tax.)
- Discard any coupons you don't use.
- Don't send coupon copies.

Use the *Change* form in the booklet for address corrections. Use form [TC-69C, Notice of Change for a Tax Account](#), for other corrections.

Keep the following records for 3 years from the refund request date. You may have to provide these records to the Tax Commission:

- Receipts
- Invoices
- Schedules
- Work papers used to calculate the refunds

Tax Rates

Tax rates vary from one location to another and may change quarterly. The Tax Commission posts updated rates at tax.utah.gov/sales/rates approximately two months before the effective date.

Tax Commission Forms and Publications

[TC-62T](#) Transient Room Tax Return

[TC-62](#) Utah Sales and Use Tax Return

[All Sales Tax Forms](#)

[Publication 25](#) Sales and Use Tax General Information

Additional Information

Contact the Tax Commission with questions at:

Utah State Tax Commission

210 N 1950 W

Salt Lake City UT 84134

taxmaster@utah.gov

801-297-7705

1-800-662-4335 ext. 7705